

RECORDATION NO.

25234-A  
FILED

ALVORD AND ALVORD  
ATTORNEYS AT LAW  
1050 SEVENTEENTH STREET, N.W.  
SUITE 301  
WASHINGTON, D.C.  
20036  
(202) 393-2266  
FAX (202) 393-2156  
E-MAIL alvordlaw@aol.com

OCT 04 '04 2-27 PM

SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

OF COUNSEL  
URBAN A. LESTER

October 4, 2004

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment Agreement, dated as of September 1, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease which is being filed with the Board under Recordation Number \_\_\_\_\_.

The names and addresses of the parties to the enclosed document are:

Assignor: The Andersons, Inc.  
480 West Dussel Drive  
Maumee, Ohio 43537

Assignee: FirstMerit Leasing Company  
106 South Main Street  
Akron, Ohio 44308

Mr. Vernon A. Williams  
October 4, 2004  
Page 2

A description of the railroad equipment covered by the enclosed document  
is:

8 boxcars: BAEX 185, 189, 193 – 195, 199, 201 and 202.

A short summary of the document to appear in the index is:

Memorandum of Assignment Agreement.

Also enclosed is a check in the amount of \$30.00 payable to the order of  
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the  
undersigned.

Very truly yours,

  
Robert W. Alvord

RWA/anm  
Enclosures

RECORDATION NO.

25234-A FILED

OCT 04 '04

2-27 PM

Memorandum of Assignment Agreement

SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment Agreement ("Memorandum of Assignment") made and entered into as of this 1<sup>st</sup> day of September, 2004 by and between **The Andersons, Inc.** an Ohio corporation ("Assignor") and **FirstMerit Leasing Company (a)** an Ohio Corporation ("Assignee").

WITNESSETH

1. Assignor has agreed to assign to Assignee that certain Full Service Lease Agreement dated **August 1, 1996** and made effective as of **August 1, 1996**, and **Rider #ROO337**, made as of **June 9, 2004** ("Rider") between **The Andersons, Inc.** as Lessor, and **General Mills Operations Inc.** as Lessee, here in collectively referred to as "Lease", and as amended or revised for the eight (8) used Covered Hopper Railcars bearing the railroad reporting makings set forth on Exhibit A1. hereto.
2. This Memorandum of Assignment Agreement shall be effective as of the date set forth below and shall be subject to the Lease Term, as defined in the Lease.

In Witness Whereof, the parties hereto have caused this Memorandum of Assignment to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of September 1, 2004.

**FirstMerit Leasing Company**  
(Assignee)

**The Andersons, Inc.**  
(Assignor)

By: *Kevin Z. Brinkman*

By: *Gary Smith*

Gary Smith

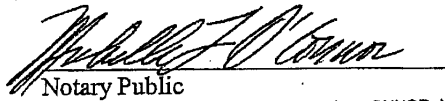
Its: *President*

Its: Vice President, Finance & Treasurer

STATE OF OHIO  
COUNTY OF: Summit

On this 1st day of September, 2004 before me personally appeared, Kevin Rinehart to me personally known, who being by me duly sworn, says that he is the President of **FirstMerit Leasing Company** an Ohio Corporation, that said instrument was signed on behalf of said national banking association, and he acknowledged that the execution of the foregoing instrument was the free act and deed to said corporation.

(Seal)

  
Notary Public

My commission expires: Feb. 10, 2007

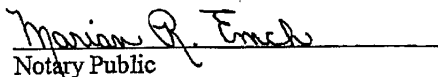
MICHELLE L. O'CONNOR, Notary Public  
Residence - Summit County  
State Wide Jurisdiction, Ohio  
My Commission Expires Feb. 10, 2007

STATE OF OHIO  
COUNTY OF Lucas

On this 1st day of September, 2004 before me personally appeared, Gary Smith to me personally known who being by me duly sworn says that he is the Vice President - Finance & Treasurer of **The Andersons, Inc.**, an Ohio corporation, that said instrument was signed on behalf of said corporation, and s/he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

(Seal)



  
Notary Public

My commission expires: January 19, 2009

MARIAN R. ELCH  
Notary Public, State of Ohio  
Commission Expires 1-19-2009

**EXHIBIT A1**

Reference Master Equipment Lease dated April 1, 2004 and the related Schedule A dated September 1, 2004 between The Andersons, Inc. (Lessee) and FirstMerit Leasing Company (Lessor) and the related Bill of Sale dated September 1, 2004 between The Andersons, Inc. and FirstMerit Leasing Company. Also reference Assignment of Subleases (Non-Notification) and Memorandum of Rail Car Lease Agreement dated September 1, 2004.

Eight (8) A635 Covered Hopper Cars

**CAR NUMBERS**

BAEX 000185  
BAEX 000189  
BAEX 000193  
BAEX 000194  
BAEX 000195  
BAEX 000199  
BAEX 000201  
BAEX 000202

Kel INITIAL HERE

CS INITIAL HERE

**CERTIFICATION**

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: September 30, 2004

A handwritten signature in cursive script, appearing to read "Ed M Luria", written over a horizontal line.

Edward M. Luria